

The Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Dear The Federal Communications Commission,

I am writing this in opposition to the Flat Fee Telephone Tax Increase which is proposed. My own financial situation is so bad that I'm filing a Chapter 7 bankruptcy petition before the new antibankruptcy legislation goes into effect.

Because I am so poor, I had to have my land line disconnected and am using Tracfone cell phone service because I only have to pay as much as I need to use the phone. At this point in my life, with no job and nearly unmanageable medical bills, I've had to analyze my budget down to the last dollar. If I can save five or ten dollars a month somehow, that has to become part of my budget. By using Tracfone instead of a land line I estimated that my annual phone charges would decrease from \$284 to \$220.

Taxes such as the Flat Fee tax and other Republican proposals that are aimed to tax each facet of daily life while concurrently trying to eliminate the Federal Income Tax penalize the poor at the expense of the wealthy. I receive \$15,000 annually in Social Security support. Does somebody who earns an income of \$1,500,000 annually use the telephone 100 times more frequently than I? If I'm making 20 hours worth of calls annually, a reasonable estimate considering the cost of adding new minutes to a Tracfone, its doubtful that somebody making 1.5 million dollars annually makes 2,000 hours of phone calls a year. Two thousand hours is approximately 8 hours a day, Monday through Friday, for an entire year.

This new tax is inequitable to the lower economic classes in this country. In the end, the FCC will still lose money and make Americans unhappy because like gasoline, many people will reduce their telephone usage if it becomes too expensive.

Thank you for reading my views,

Jeffrey Gluckson

cc: Marlene Dortch, Secretary

Sincerely,

Jeffrey Gluckson
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Pittsburgh, Pennsylvania 15221-5209